

**CHAPTER 6**  
**ACCOUNTING:**

**REPORTS AND ANALYSIS DIVISION**

**A. ANALYSIS BRANCH (ARA).**

**1. TASK - Identify Potential Anti-Deficiency Act Violations.**

**a. OPLOC:**

(1) Monitor GAFS to periodically determine fund availability. Use available on-line inquiry procedures or computer product(s) to compare commitments and obligations to targets daily.

(2) Ensure the CBAS/BQ Reconciliation Listing (when implemented) or the target loads are reviewed by Fund Control and Financial Reports Branch to avoid deficiencies.

(3) Ensure CBAS/GAFS reconciliations are being completed monthly.

(4) Monitor CSR/FSR management notices to ensure they are being worked daily. (Not applicable to ANG).

(5) Review in CPAS the 2L3, Irregular Funds Status Condition.

**b. FSO:**

(1) Accounting Liaison utilizes daily print products and on-line inquiries to determine fund availability for each OAC/OBAN.

(2) Ensure target loads are reviewed daily to determine that funding increases and decreases have appropriate supporting documentation.

(3) Accounting Liaison checks the DAL after each end-of-day and monitors, reviews, and researches CSR/FSR management notices.

(4) Check CPAS daily audit list.

**c. ANG:**

Same as FSO.

**2. TASK - Coordinate with DoD Auditors, GAO Auditors, Inspector General Visits, Air Force Audit Agency, and DFAS-DE Visits.**

**a. OPLOC:**

Serve as focal point for the Deputy Director for Accounting for all audits, inspections, reviews, and official visits.

(1) Coordinate responses to all audit, visit, and inspection reports.

(2) Perform follow-up on open discrepancies and other action items.

(3) Provide records of obligations reviewed to ARF for preparation of RCS: HAF-ACF (AR) 7801 Supp - Annual Schedule of Independent Obligation Reviews.

**b. FSO:**

Follow current USAF, MAJCOM, Wing, and Comptroller guidance for all audits, visits, and inspections.

**c. ANG:**

Same as FSO to include NGB guidance.

**3. TASK - Analyze/Interpret Installation Accounting Reports.**

**a. OPLOC:**

(1) Develop checklists to ensure accuracy and timeliness of reports. Furnish checklists to Funds Control and Financial Reports Branch.

(2) Validate installation reports to checklists to ensure proper and timely submission of reports.

(3) Identify deficient areas and recommend corrective action.

**b. FSO:**

Review installation financial reports and contact Funds Control and Financial Reports Branch, if there are any discrepancies or corrections.

**c. ANG:**

Same as FSO.

**4. TASK - Initiate and Coordinate Analysis of Systems Operations.**

**a. OPLOC:**

(1) Develop management indicators, operational review program, self-inspection, quality assurance reviews (QAR), and internal control reviews (ICR) to determine health of accounting operations. Areas needing to be tracked must be measurable and checked against existing standards.

(2) Serve as division Quality Assurance focal point.

(3) Develop QLPs, AFOLDS and CA-DATAQUERY Retrievals, etc. for information and develop trend analysis.

**b. FSO:**

Follow locally developed guidance.

**c. ANG:**

Same as FSO.

**5. TASK - Directorate One-Time Requirements Focal Point.**

**a. OPLOC:**

Formulate responses to the Deputy Director for Accounting for any one-time taskings that are delegated to our branch.

**b. FSO:**

Provide information to Accounting Directorate as required.

**c. ANG:**

Same as FSO.

**6. TASK - Serve as Directorate Training Program Monitor.**

**a. OPLOC:**

- (1) Develop directorate training program guidelines.
- (2) Monitor division/branches to ensure training programs are in place and active.
- (3) Perform random task evaluations within the directorate.
- (4) Make recommendations for training program improvements.
- (5) Review directorate management indicators to identify possible training deficiencies.

**b. FSO:**

Follow local base procedures for training program.

**c. ANG:**

Same as FSO.

**7. TASK - Perform Database Validations of Data Elements in the General Accounting and Finance System (GAFS).**

**a. OPLOC:**

(1) Review the FSR/PSR/DSR and CSR/FSR Zero Balance Disk Check Listings and the FSR/PSR/DSR Data Element Audit Listing, that are systematically produced from any invalid or incompatible accounting data element quarterly.

(2) Reference OPLOC coding package for correct accounting data elements.

(3) Direct correction of any erroneous data elements using QC, QF, or QP procedures outlined in AFM 177-370, section 21.5.

(4) Review the NBQ050 listing the next day to ensure corrections were accomplished.

**b. FSO:**

No action required.

**c. ANG:**

Same as OPLOC.

**8. TASK - By-Others Analysis.**

**a. OPLOC:**

(1) Research By-Others that were received at the OPLOC, but were not previously obligated in GAFS or CPAS. (What was not done and by whom?)

(2) Review intransit for causes.

**b. FSO/ANG:**

No action required.

**9. TASK - Overall Accounting and Report Analysis.**

**a. OPLOC:**

(1) Determine root cause of recurring and non-recurring accounting errors. Recommend corrective action. Follow-up to determine if results were effective.

(2) Research report error(s) to determine the root cause of the error(s). Recommend corrective action and follow-up procedures to ensure corrective action was appropriate.

(3) Research late report problems to determine the root cause of the late report and recommend corrective action(s).

(4) Prepare flowcharts on the work processes that are required to be completed daily, weekly, monthly, and annually; especially in the report areas and other high visibility areas of concern.

**b. FSO:**

No action required.

**c. ANG:**

Same as OPLOC.

**10. TASK - Perform Data Base Validations of Data Elements in CPAS.**

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**a. OPLOC:**

- (1) Fund Code, Program Year, BPAC.
- (2) SRAN, MPC and relationship.
- (3) Manager Designator Code.
- (4) OBAN, BPAC.
- (5) PEC, EEIC.

**b. FSO:**

No action required.

**c. ANG:**

No action required.

**B. FUNDS CONTROL AND FINANCIAL REPORTS BRANCH (ARF).**

General Instructions: Ensure that reports are Sent/Received in ADRSS the day following transmission. Ensure acknowledgment of report receipt from receiving activity in E-Mail. Ensure header card is input in transmission file for applicable reports before ADRSS transmission.

**1. TASK - Create Addresses and Validate Internal Records (Daily).**

**a. OPLOC:**

(1) Create CSR/FSR/PSR addresses necessary to process daily transactions or clear interface rejects according to AFM 177-370, sections 3.5, 12 and 13, and figures 16-1, 16-6, and 16-7. Branches will request addresses as needed. Exception: ANG will establish/correct/kill all internal records. Prior coordination is required. OPLOC will maintain oversight.

(a) Ensure address is not already established by checking the address directory or paperview.

(b) Verify data elements are correct according to data dictionary AFI 65-601, DFAS-DE 170-5, and the financial coding structure package provided by each FSO. If elements are not in the financial coding structure package, notify the FSO to check on the validity of the data elements.

- (2) Use the FSR address to create the PSR address.

REFERENCE: AFM 177-370 section 5.4(a), sections 12, 13, and figures 16-1, 16-6, and 16-7.

- (3) Validate internal records created utilizing the daily audit list, part 4.

(4) If correction of CSR/FSR/PSR is needed, make necessary changes locally (QC/QF/QP) or process a kill transaction (KC/KF/KP) if no funds are assigned to the CSR/FSR/PSR. Coordinate corrective action that requires mass changes to the database with the FSO.

(5) Create PSR for CPAS maintained expenditures to accommodate MAFR processing.

**b. FSO:**

- (1) Establish PSR addresses as defined in AFM 177-370, section 3.5.

(2) After verifying data elements, create PSR addresses based on specific request from the GAFS users. Verify fund code, fund type, fiscal year, responsibility center/cost center code (RC/CC), and other data elements per the AFI 65-601 and DFAS-DE 170-5, and FSO coding structure package. If the data elements are not in the financial coding structure package, contact base budget. Provide copies of all coding structure changes to Funds Control and Financial Reports Branch.

- (3) Validate all internal records for your installation before end-of-month.

(4) If correction of internal records is needed, make necessary changes locally or coordinate corrective action (QP/Table C/Table D) with OPLOC.

(5) Appropriate section establishes all DSRs as defined in AFM 177-370, section 3.8.

**c. ANG:**

(1) Establish CSR/FSR/PSR addresses as defined in AFM 177-370, section 3.5 which are created based on funding documents received from the budget office(s). CSR/FSR addresses are created because there are no previous addresses established for the applicable fund code requested.

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(2) Establish CSR at the level of fund control. You must first verify the address is not already established by checking the address directory or paperview. Establish CSR address; then use the CSR address to create the FSR; and finally use the FSR address to create the PSR address, (reference AFM 177-370, section 5.4(a), section 12, 13, and figure 16-1, 16-6, and 16-7).

(3) After verifying data elements, create additional PSR addresses based on specific request from the GAFS users.

Verify fund code, fund type, fiscal year, responsibility center/cost center code (RC/CC), and other data elements per the AFI 65-601, DFAS-DE 170-5, and FSO coding structure package. If the data elements are not in the financial coding structure package contact base budget.

(4) Validate all internal records for your installation before end-of-month.

(5) If correction of internal records is needed, make necessary changes locally (KC/KF/KP) or coordinate corrective action (QC/QF/QP/Table C/Table D) with OPLOC.

(6) All DSRs as defined in AFM 177-370, section 3.8, are established by the appropriate section.

**2. TASK - Validate Coding of New Fiscal Year (FY) Skeleton Records and Prior Year RC/CC Conversion Listings.**

**a. OPLOC:**

(1) Starting September 1, each year, receive the financial coding structure package for the next FY from the FSO. If not received by the date designated on the close-out plan, use the most recent fiscal year package.

(2) Validate coding of all CSR, FSR, and PSR skeleton records created by the NBQT45 (AFM 177-370, section 41) year end programs. These addresses are for the next FY and should be verified against new coding structure received from the FSO as well as the data dictionary (AFI 65-601) and DFAS-DE 170-5. Skeleton records should reflect mass changes to the appropriation coding directed by higher headquarters.

(3) After NBQT45 is coordinated with Systems Administration, verify the Table B listing to ensure correct conversion per AFM 177-370, section 41. Make corrections to ABQT4PUNDD10 as required and request Systems Administration schedule NBQT70 to update Table B. Provide a copy of the Table B data file to civilian pay by downloading to a floppy disk or copying the data file as required.



(4) After conversion, verify that the new FY addresses were accurately added to the database. Review the final FSR/PSR data element audit listing (NBQB50) created by the fiscal year-end conversion.

(5) After conversion, ensure the Open Document List reflects permanent DSRs for new FY interface addresses.

(6) Verify that the prior year addresses were correctly converted by the year-end programs per AFM 177-370, section 41.

(7) Coordinate any discrepancies with the FSO for research and corrections.

(8) By July 1, provide a standard format for the financial coding structure package to the FSO as applicable.

**b. FSO:**

Starting September 1, each year, budget and resource advisors provide financial coding structure packages to the FSO for the next FY. FSO forwards a copy to the OPLOC Accounts Management and Reconciliation Branch. The package forwarded to the OPLOC should be in a standard format. Standard formats will be provided by the OPLOC before July 1.

**c. ANG:**

NGB/FMB Funds Management section will forward a copy of the current financial coding book for the ANG bases.

**3. TASK - Process QC/QF/QP/Table C/Table D Transactions.**

Introduction: These utilities are used to mass change existing records. Requests for changes are received from the Branches, MAJCOMs, base budget offices, and base financial services office. Only the OPLOC can process mass changes of internal records. Take immediate action to clear erroneous addresses.

NOTE 1: CPAS does not have mass delete or update capabilities.

NOTE 2: For ANG bases only: QC/QF/QP processing is authorized. Prior coordination between OAC/OBAN and OPLOC, Chief, Funds Control and Financial Reports Branch is mandatory.

**a. OPLOC:**

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(1) Before database changes are processed, the Funds Control and Financial Reports Branch advises the Vendor Pay, Travel, Cost Accounting, and Receivables Branches and the FSO of the mass change.

(2) Verify request for data change is valid.

(3) Determine which data change processing should be used to make corrections:

(a) NBQ060, Option 1, for QC/QF/QP change (reference AFM 177-370, section 21.6).

(b) NBQ090 for Table C changes (reference AFM 177-370, section 21.10).

(c) NBQ950 for Table D changes (reference AFM 177-370, section 21.19).

1 Schedule Option 1 with System Administration Division for error edit list.

2 After error-free file, call DFAS-DE/ANAC to attain authority code for NBQ950 run.

3 Contact System Administration Division to schedule option 2 of the table D.

(d) NBQ060, Option 2, for off-line kill action codes. This procedure must be approved by no lower than the Chief, Funds Control and Financial Reports Branch and coordinated with the FSO (reference 177-370, section 37).

(e) NBQ070 for address consolidation and relinkage.

(f) Ensure proper programs (NBQH10) are run immediately following any mass changes to the Data Base for TQ/MICROBAS updates.

(4) Review output listings to ensure the anticipated results were accomplished and no disk check errors occurred.

**b. FSO:**

(1) Does not have authority to create mass change records.

(2) Verify requests for data changes from local offices.

(3) Coordinate method of data change.

(4) Correct any problems encountered after change is processed.

(5) OPLOC advises FSO by telephone, FAX, letter, or by the output product through the distributive printer when database changes are completed.

**c. ANG:**

(1) Local PCs will inform Accounts Control of necessary changes.

(2) Verify request for data change is valid.

(3) Request NBQ060, Option 1 for QC/QF/QP change, (reference AFM 177-3770, section 21.6).

(4) Review output listings to ensure the anticipated results were accomplished and no disk errors occurred.

**4. TASK - Coordinate, Audit, and Reconcile Annual Conversion, and Output Products (Reference AFM 177-370, Section 41).**

**a. OPLOC:**

(1) Coordinate start of annual conversion with FSO, budget, and System Administration personnel after completion of EOM September reports.

(2) Prior to conversion, provide the Systems Administration Division a consolidated file of FSO locally retained ESP Codes. Air Force-wide retained ESP codes are included in the conversion programs.

(3) Verify and reconcile new fiscal year products to ensure end-of-year (EOY) programs were accomplished successfully.

(a) Using the final, deleted, and converted OBL/AL, reconcile the pre-conversion and post-conversion dollar amounts at the BA or BPAC/project level. Reconcile at OAC/OBAN, BA level for the OBL records and at summary BPAC for AL records.

(b) Ensure the generic extract (NBQH10) was run to update all interfacing systems. Inform Systems Administration that the final NBQH10 must be retained. Contact FSO/FMAS to download HIA file for MICROBAS.

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(c) Review all zero balance disk checks for any errors in the database. Take immediate corrective action to clear erroneous addresses.

**b. FSO/ANG:**

(1) Prior to conversion, remind budget/resource advisor to provide a list of ESP codes they want to retain through conversion.

(2) Forward list to OPLOC Funds Control and Financial Reports Branch by date established in fiscal year close-out plan.

(3) Coordinate the OPLOC schedule with the base organizations.

**5. TASK - BCE Integrated Transaction List (Reference AFM 177-370, Section 53).**

Introduction: Establishing addresses for BCE RC/CCs must be monitored closely to ensure they are set up correctly to avoid unnecessary rejects on the extract and integrated listings.

**a. OPLOC:**

(1) Funds Control and Financial Reports Branch: receive annotated BCE Integrated Transaction List from FSO and forward copies to the appropriate Branch(es) for applicable corrections.

(2) Funds Control and Financial Reports Branch: receive annotated BEAMS/WIMS daily extract list (ABQ16E):

(a) Check BEAMS/WIMS extract list daily for rejects.

(b) Forward rejects to appropriate branch for correction.

(c) Track rejects to ensure corrections have been made using DAL & spreadsheets or other means.

(d) Branches annotate the listing and return to Funds Control and Financial Reports Branch after correction.

**b. FSO/ANG:**

Assist the OPLOC in obtaining the BCE Integrated Transaction List as required. Normally, this list is submitted directly to the OPLOC by BCE.

**6. TASK - Funds Control (Reference AFM 177-370, Sections 20 and 28).**

Introduction: Funding documents are maintained at OPLOC and FSO. HQ USAF and MAJCOM forward fund documents to FSO and the OPLOC (except for ANG). When the CBAS/BQ Automated Reconciliation program is implemented, the OPLOC will not receive the funding documents to reconcile targets. The automated products will be used. CBAS will be asked as the final authority for targets. The OPLOC will not load any targets. Estimated release date for CBAS/BQ is February 1996.

**a. OPLOC:**

(1) Vendor Pay and Travel notifies Funds Control and Financial Statement Branch of on-line FSR or CSR priority management notices. Contact FSO for resolution.

(a) Verify target loads are correct by checking OBADs against the MicroBAS, OBL/AL, or Paperview.

(b) Provide written notification to the applicable Branch if an error is suspected.

(c) Notify FSO of monetary overage conditions and report possible violations of AFR 177-16.

(2) Monitor daily management notice listing for any possible over-commitment or over-obligation conditions not previously identified by the Vendor Pay.

(3) Monitor daily management notice listing for Reimbursable Authority.

(4) Instruct OPLOC personnel on how to determine fund availability through the use of on-line inquiries or by researching fund availability in the OBL/AL, PaperView, or DATAQUERY (references AFM 177-370, sections 20 and 28 and AFMCM 177-417).

(5) Receive original BQ/CBAS reconciliation for all FSO funds. Review to ensure action is taken by FMA/FSO.

(6) Monthly reconcile CPAS daily Funds Status expenditures to Allotment Ledger expenditures.

**b. FSO/ANG:**

NOTE: Budget or FSO will load targets as applicable and maintain documents as necessary.

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(1) Receive copy of OBAD/Allotment document from the issuing budget activity command or Air Staff. Use a locally designed spreadsheet to reconcile GAFS input to CBAS until the CBAS/BQ Reconciliation Program is implemented.

(2) Receive copy of BQ/CBAS reconciliation as required and coordinate with budget office concerned on any differences between hard copy documentation and targets within BQ.

(3) Monitor Reimbursable Authority to ensure all automatic apportionments are being kept current to prevent CSR notices.

(4) Maintain override control log and coordinate with budget for all levels of monetary shortage requiring override. Approval is given by FSO/Deputy/Chief Accounting Liaison.

(5) Instruct all FSO personnel on how to determine fund availability through the use of on-line inquiries, OBL/A, DATAQUERY, Paperview, or MicroBas.

(6) Monitor DAL or DATAQUERY to determine unauthorized use of override codes in previous days.

(7) Maintain manual funds control if excessive computer downtime warrants.

(8) Monitor all legal limitations to include maximum and minimum targets within the OBAN/Allotment document.

(9) Research any over-commitment using CSR Management Notice List and assist with research of any over-obligation conditions. Coordinate correction with the FMA office concerned and the OPLOC.

(10) FMA/FSO/ANG processes Budget Target loads.

(11) Maintain fund certification letters for identifying authorized personnel at the FSO.

(12) Initiate RCS: ACCT RPT (AR) 170 - Report of Violations of AFR 177-16.

**7. TASK - Monitor and Control Use of Override Codes (Daily) (Reference AFM 177-370, Section 6.7).**

Introduction: Override codes are financial transaction overrides of fund availability. For CPAS, overrides of computer systems edits can only be accomplished by updating validation tables.

**a. OPLOC:**

Funds Control and Financial Reports Branch personnel contacts the FSO for override approval. For the CPAS the data administrator will be notified to update the CPAS validation tables.

**b. FSO/ANG:**

(1) Upon notification from the Funds Control and Financial Reports Branch, the accounting liaison researches the request for override authority and determines why the override of appropriation is required.

(a) Accounting liaison contacts the budget office and/or MAJCOM concerned.

(b) If additional funding is required, request additional funding authority and do not override unless national emergency exists.

(2) The FSO, deputy FSO, or chief of Accounting Liaison is responsible for approving each transaction in which an override code is used. This responsibility must not be delegated lower than the chief of Accounting Liaison.

(3) Accounting liaison maintains a control log of all approved overrides, MART overrides, and bypass actions by transaction identity, date, and explanation. Mandatory override codes OP and OD in the interface operation are not required to be entered in the control log (reference AFM 177-370, section 6.7 and section 16.5).

(4) The accounting liaison reviews the DAL or CA-DATAQUERY to determine if there were any unauthorized use of override action codes in previous day.

(5) Accounting liaison maintains manual funds control if excessive computer downtime warrants.

**8. TASK - Reconcile Budget Targets to Source Documents (Reference AFM 177-370, Section 16).**

Introduction: On an as required basis, MAJCOM budget offices make changes to existing program(s) or create authorizations for new program(s). Notification of increases and decreases to funding programs are sent by message, fax, LAN, telephone memorandum, etc. from MAJCOM to base level budget. Official funding documents (OBAD) are submitted from MAJCOM to the base level budget office to support changes. These targets are part of the OPLOC's database transfer (DBT) report.

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NOTE: Once BQ/CBAs Automated Reconciliation Program is implemented, this task requirement will be eliminated. Projected software release date is February 1996.

**a. OPLOC:**

(1) Receive all funding documents. If annual and quarterly targets do not agree with physical documents, ask the accounting liaison at the FSO why differences exist.

(2) Produce an automated budget authority reconciliation as required.

(3) Retain the original OBAD/AL funding document in the applicable budget office. Obtain a copy from MAJCOMs/budget/FSO for OPLOC files.

(4) Use the daily BQ/CBAS reconciliation output listing to validate targets before processing of end-of-month reports.

NOTE: OPLOC will not receive ANG funding documents.

**b. FSO:**

(1) Input budget targets into GAFS and CPAS as received from FMA/Resource managers. FMA may load targets at some locations. The FSO makes sure copies received are recorded in a locally designed spreadsheet for funds control.

(2) Receive copy of BQ/CBAS reconciliation daily, and coordinate with budget on any differences between hard copy documentation and targets within GAFS.

(3) Maintain override control and coordinate with budget for all levels of monetary shortages requiring an override. Monitor DAL or CA-DATAQUERY to ensure overrides are not being used without authority. FSO, Deputy FSO, and Chief, Accounting Liaison are the approval authorities for overrides in GAFS/CPAS.

(4) Instruct all base FSO personnel on how to determine fund availability through use of on-line inquiries, CA-DATAQUERY, or by researching the OBL/AL.

(5) Maintain manual funds target control if excessive computer downtime warrants.

(6) Monitor all legal limitations to include maximum ceilings and minimum targets within the OBAD/Allotment document. The automated GAFS/CBAS reconciliation should be available in February 1996.

**c. ANG:**



(1) Input budget targets into GAFS as received from FMA/Resource managers. Recommend copies received are recorded in a locally designed spreadsheet for funds control.

(2) Receive copy of BQ/CBAS reconciliation daily and coordinate with budget on any differences between hard copy documentation and targets within GAFS.

(3) Maintain override control and coordinate with budget for all levels of monetary shortages requiring an override. Monitor Dal to ensure overrides are not being used without authority.

(4) Monitor DAL to determine unauthorized use of override codes in previous days business.

(5) Instruct all base FSO personnel on how to determine fund availability through use of on-line inquiries or researching in the OBL/AL.

(6) Maintain manual funds target control if excessive computer downtime warrants.

(7) Monitor all legal limitations to include maximum and minimum targets within the OBAD/Allotment document automated GAFS/CBAS reconciliation should be available.

#### **9. TASK - Medical Expense Data Extract.**

##### **a. OPLOC:**

Schedule program NBQD70 with the Systems Administration Division to be run the same night as the DBT report (NBQD10).

##### **b. FSO:**

When NBQD70 has been run, download EAS III disk file to a file EASIII.DAT on a floppy diskette and notify medical personnel for pickup of floppy diskette (reference AFM 177-370, section 58).

##### **c. ANG/Rome Lab:**

Not applicable.

#### **10. TASK - Reconcile Negative Unliquidated Obligations (NULO).**

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Introduction: Unliquidated obligations should normally be a positive balance. Exceptions are progress payments, civilian pay summary, supply summary addresses, travel advances, and refund receivables. A negative AEU/positive AEP in a Supply/Medical Summary DSR indicates a credit was processed in the supply system. Suspicious credits are researched through the Business Funds Branch. Only exempted refund receivables as defined by DFAS-DE, are valid for 1994 and later funds. All other negative ULOs are reconciled with Vendor Pay. Vendor Pay notifies Funds Control and Financial Reports Branch of any management notice 0050 rejects, **"\*is not a positive balance,"** that is a valid negative ULO (reference AFM 177-370, paragraph 16.56).

**a. OPLOC:**

(1) Reconcile all NULOs for validity. Use paperview, OBL/AL, negative ULO retrieval (DFAS-01, DFAS-02 NEG-OLO-Disk), local retrieval, 2P1, 2P6, 2P9, etc.

(2) Coordinate Invalid NULOs with Vendor Pay Business Funds Branch for research and correction.

(3) May require coordination with the FSO to resolve NULOs.

(4) If not zero balanced, research Summary addresses for supply/civilian pay. These should normally clear at end-of-month for supply and at end of the FY for civilian pay.

NOTE: Type vendor codes 4 and 5 may be erroneously posted type vendor 8 or 9.

**b. FSO/ANG:**

Provide assistance to the OPLOC on any NULO items.

**11. TASK - RCS:ACCT RPT(M)1445 - Flash Report of Obligation Status (Monthly).**

**a. OPLOC:**

(1) Coordinate with Systems Administration Division to schedule program NBQL40 Option 4 the same night as the DBT.

(2) Check Flash Report Input Transaction Error List for Errors/Out of Balances, invalid data elements and make any necessary corrections to the ABQL4PUNDC10 file and rerun NBQL40 Option 4.

(3) Once all corrections and adjustments have been made, contact Business Funds Branch and ensure stock fund file is ready. Then schedule NBQL40 Option 5 to merge the stock fund file.

(4) Check report against DBT and transmit report via DDN to DFAS-DE/ADRA NLT 2400 hours, the 5th workday following EOM.

(5) CPAS will produce a 4L1, Flash Report of Obligations Status Transmittal Listing and 4LAO, Flash Report Tape which is interfaced with DFAS-DE.

(6) Verify receipt of report from ADRSS Status Screen.

**b. FSO/ANG:**

No action required.

REFERENCES: AFM 177-370, section 80.

AFR 177-101, chapter 29, section M, paragraph 29-85.

**12. TASK - RCS: ACCT RPT(M)1506 - Foreign Currency Fluctuation Report (As Required).**

**a. OPLOC:**

(1) Update the rate change file (ABQE1AUNDC10) per AFM 177-370, figure 29-3, using rate changes provided on an as required basis by the Federal Reserve Bank by message.

(2) Systems Administration Division is notified to run NBQE10 Option 1 after updates are input.

(3) If errors occur, the ABQE1PUNPL10 list is produced. Corrections are made to the ABQE1AUNDC10 file and NBQE10 Option 1 is rerun.

(4) When all errors have been corrected, process the pseudo file created from the last errorless NBQE10 Option 1 run to update DSR's with the foreign currency indicators being changed.

(5) Notify the Systems Administration Division to schedule NBQE10 Option 3 to list outstanding obligations for report preparation.

(6) Prepare report with data from NBQE10 Option 3 using format outlined in AFR 177-101, figure 29-15.

(7) Report is faxed to DFAS-DE/ADRCI by 2400 hours on the 6th Workday.

(8) Negative Reports are required.

**b. FSO/ANG:**

REFERENCES: AFM 177-370, section 29.  
AFR 177-101, chapter 29, section Q, paragraph 29-111.

**13. TASK - RCS: ACCT RPT(RS)3732 - Report of Obligations Incurred Under Authority of Section 3732 (As Required).**

**a. OPLOC:**

(1) Prepare this report when an emergency situation has arisen requiring obligations to be incurred in excess of authority. The FSO notifies the OPLOC of this situation along with the accounting information which pertains to the obligation ASAP.

(2) Data for this report is gathered from the OBL/AL for the accounting class which the obligation occurred.

(3) Send out the report in letter format as prescribed in AFR 177-16 to DFAS-DE/P within 10 calendar days of the obligation.

(4) Send a copy of the report to the installation Comptroller.

**b. FSO:**

(1) Notify the OPLOC immediately when an emergency situation arises to obligate funds in excess of authority.

(2) After notification, forward all accounting information to the OPLOC.

**c. ANG:**

No action required.

REFERENCE: AFR 177-101, chapter 29, section D, paragraph 29-28.

**14. TASK - RCS: HAF-ACF(M)7184(DT) - Selected Balances for Accrual Reporting (Monthly).**

**a. OPLOC:**

(1) Gather data (CMA Advances, Refund Receivables, etc.) from GAFS. Quarterly, report Receipt Accounts receivables:

(a) Refund Receivables should be coded as Fund Type "T" type vendor 9 except for transactions in Travel Pay which should be recorded as original fund type and type vendor 9 in Processing Center "U".

(b) Receipt Accounts as listed in AFR 177-101 to include Civil Monetary Penalties 571099.

(c) Include Subsistence-in-kind (Fund Code 30 and 32) for prior year on this report. Current year is reported on the HAF-ACF(M)7801 Supplemental.

(2) Data is reported using format in AFR 177-101, figure 29-16, using AF Form 1508 or similar format.

(3) Report is faxed to DFAS-DE/ADC by 2400 hours on the 6th workday following EOM.

(4) EOY Certification required.

**b. FSO/ANG:**

No action required.

REFERENCE: AFR 177-101, chapter 29, section H, paragraph 29-61.

**15. TASK - RCS: CSFA-216 - Status of Allotment Reporting, Army Funds (Monthly).**

**a. OPLOC:**

(1) Uses the EOM Selective Transaction History List to obtain all obligations to suballotted Army appropriations. These obligations are added to prior month obligation amounts to report cumulative amounts. Cumulative expenditures are also reported and are obtained from the OBL/AL.

(2) Transfer current month and cumulative obligations and cumulative expenditures to DA Form 2794 or DA Form 2795 in accordance with instructions in AFR 177-101, chapter 29, figures 29-1 and 29-2.

(3) When reporting on allotments, the report is due to the allotting office by 1200 on the 10th calendar day of the month after the close of the reporting period, unless extension of due date is specifically authorized. When reporting on sub allotments, the report is due to the suballotting office by the close of business on the 5th workday of the month after the close of the reporting period.

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(4) EOY certification is required. Format is obtained from the Department of the Army suballoter.

**b. FSO/ANG:**

No action required.

REFERENCE: AFR 177-101, chapter 29, section B, para 29-14.

**16. TASK - RCS:HAF-ACF(AR)7801 - Status of Funds Database Transmission (Monthly).**

**a. OPLOC:**

(1) Coordinate with all branches to ensure all EOM processing is complete.

(2) Coordinate with the Systems Administration Division to schedule the NBQD10 and NBQF80 (For Foreign Military Sales). Notifies all branches and the FSO/ANG when DBT will be run.

(3) Subsistence in Kind is added after NBQD10 is run and before report is transmitted (AFM 177-370, section 75, paragraph 75-17). (See TASK 13.)

(4) FMS DBT is automatically addressed when NBQF80 is run.

(5) CPAS monitor submit coordinates with Systems Administration Division FMS DBT, 7DBM, Report Tape to Case Management Control Systems.

(6) Transmit report via DDN to DFAS-DE/MAJCOM by 0600 hours on the 5th workday following EOM.

(7) CPAS monitor will produce the 7DBO, DBT Report Tape for CPAS maintained appropriations and submit to DFAS-DE by 0600 hours on the 5th work day following EOM. Data reflected on 7D1, Status of Funds DBT.

(8) Verify successful transmission from ADRSS Status Screen.

(9) EOY certification is required.

**b. FSO/ANG:**

Ensure all prior month funding targets are loaded before DBT is scheduled.

REFERENCES: AFM 177-370, sections 67 & 75.

AFR 177-101, chapter 29, section A, paragraph 29-1.

**17. TASK - RCS:HAF-ACF(AR)7801 (Supp) - Recovery Of Prior-Year Obligations (Monthly).**

NOTE: This report has been temporarily suspended. See DFAS-DE/ANAC message 111600Z JAN 95.

**a. OPLOC:**

(1) Extract data showing downward adjustments to prior year obligations for each processing center.

(2) Match extracted data against the data provided by the FSO and compile results. Enter reportable items on a cumulative spreadsheet which is kept for submission at EOY.

(3) Report cumulative YTD totals using format in AFR 177-101, figure 29-17, to DFAS-DE by 2400 hours on the 8th workday following EOM.

(4) Negative reports are not required.

(5) EOFY Certification is required as part of DBT.

(6) Contact base contracting office to find any contracts with a downward adjustment.

(7) Contact supply funds management to identify any obligated prior-year due-outs which were canceled.

(8) Identify any outstanding prior FY travel orders that were canceled during current FY.

**b. FSO/ANG:**

Provide assistance to the OPLOC in cases where the cause of the deobligation cannot be determined from documents residing at the OPLOC.

REFERENCE: AFR 177-101, chapter 29, section A, paragraph 29-9(b).

**18. TASK - RCS: HAF-ACF(AR)7801 (Supp) - Recovery Of Prior-Year Obligations-DoD Wide Appropriations.**

**a. OPLOC:** See TASK 17.

**b. FSO/ANG:** See TASK 17.

**19. TASK - RCS: HAF-ACF(AR)7801 (Supp) - Military Personnel Appropriation Reimbursement Data (Monthly).**

**a. OPLOC:**

(1) Gathers subsistence-in-kind (Fund Code 30) and Military Personnel Appropriation (Fund Code 32) data from the Receivables Branch, the Schedule of Net Disbursements/Reimbursements Transmittal List, (section II of 7113) and the local budget office per AFM 177-370.

(2) Supplemental data is manually added to the ABQD5WUNDD10 file per AFM 177-370, section 75, paragraph 75.17 prior to transmission.

(3) EOY Certification is required as part of DBT.

**b. FSO/ANG:**

No action required.

REFERENCES: AFM 177-370, section 75.

AFR 177-101, chapter 29, section A, paragraph 29-9(a).

**20. TASK - RCS: HAF-ACF(M)7801 (Supp) - Negative Unliquidated Obligations (Monthly).**

**a. OPLOC:**

(1) Schedule AFOLDS retrieval "NEG-OLD-DISK" the same night as the DBT.

(2) Download the retrieval output file to disk and load on the PC that contains the Negative ULO D-Base software received from DFAS-DE.

(3) Follow step by step instructions provided with the software to run and print the various listings.

(4) Coordinate with the appropriate branch for a determination of status reconciliation (i.e. In Process, Pending and Reconciled).

(5) Prepare Parts I & II of the report and submit to DFAS-DE/ADC by 2400 hours on the 4th workday following EOM.



(6) Forward individual listings to the appropriate branch and the Base Budget Office to assist in research.

(7) For CPAS, run NEGATIVE ULO BY ACRN CA-DATAQUERY and forward to DFAS-DE/ADC.

**b. FSO/ANG:**

Forward a copy of this report to the base FMA office.

REFERENCE: DFAS-DE Messages.

**21. TASK - RCS: HAF-ACF(AR)7801 Supp - Analysis of Unobligated Reimbursable Authority (Annual).**

**a. OPLOC:**

(1) Receive the amount of unobligated reimbursable authority from the Receivables Branch. The amounts will be separated by FMS/Non FMS per DFAS-DE 170-9.

(2) Send information to Funding MAJCOM or DFAS-DE/ADR, for consolidated MAJCOM reporting, by date prescribed on DFAS-DE 170-9.

(3) Provide EOY certification (required).

**b. FSO:**

Base FMA office coordinates the review of unfilled customer orders to ensure that all amounts recorded are accurate.

**c. ANG:**

No action required.

REFERENCE: DFAS-DE 170-9.

**22. TASK - RCS: AF-AFC(AR)7801 Supp - Schedule of UFOs Moved Forward to Next FY (Annual).**

**a. OPLOC:**

(1) Receive a list of UFO's moved forward from the Base Budget Offices which includes FC, FY, OAC/OBAN, BPAC and MFP.

(2) Label report "UFO's Moved Forward" and submit per DFAS-DE 170-9.

**b. FSO:**

The base FMA office coordinates review of unfilled customer orders to ensure that all amounts recorded are accurate and provides the list to the OPLOC, Receivables Branch and Funds Control and Financial Reports Branch.

REFERENCE: DFAS-DE 170-9.

**23. TASK - RCS: HAF-ACF(AR)7801 Supp - Certification of the Air Force Cadet Fund (Annual).**

**a. OPLOC:**

- (1) Only if servicing the Air Force Academy, accomplish this report.
- (2) Extracts Air Force Academy Cadet Fund (57X8418) data from the BQ system.
- (3) The following information is reported:
  - (a) Total account balance.
  - (b) Undelivered Orders Outstanding (UOO).
  - (c) Accrued Expenditures Unpaid (AEU).
    - 1 Payable to U. S. Government (TV 4).
    - 2 Payable to public (TV 5).
  - (d) Advance to cadets (TV 7).
  - (e) Accounts Receivable (For unfunded cadet payables).
  - (f) Outstanding Cadet Pay Investment Trust Fund (CPITF) Investments.
- (4) Send report to DFAS-DE/ADRA by the 8th workday after EOY.

**b. FSO/ANG:**

No action required.

REFERENCES: AFR 177-370, section 5.  
DFAS-DE 170-9, section C, paragraph 15.

**24. TASK - RCS:HAF-ACF(AR) 7801 Supp - Annual Schedule of Independent Unliquidated Obligation Reviews (Annual).**

**a. OPLOC:**

(1) Maintain records of obligations reviewed by GAO, IG, Audit Agencies and Internal Review Staff during the year received from Analysis.

(2) At Year-End, prepare a schedule per instructions in AFR 177-101, chapter 29, section A, paragraph 29-9, and forward to funding MAJCOM by the due date they prescribe.

**b. FSO/ANG:**

No action required.

REFERENCES: AFR 177-101, chapter 29, section A, paragraph 29-9; DFAS-DE 170-9.

**25. TASK - RCS: HAF-DPM(Q)7503 - Appropriated Fund Support to Non-Appropriated Activities (Quarterly).**

**a. OPLOC:**

(1) Verify receipt of the AF Form 226 from BCE (data as shown in AFR 177-101, chapter 26, paragraph 14) and the 226 from Services Squadron.

(2) Post the data from the AF Form 226 received from BCE to GAFS.

(3) Create control record for NZPR10 using procedures in AFM 177-382.

(4) Add the data from the AF Form 226 received from Services to the control card for the NZPR30. Also add the Military personnel data to the NZPR30 control card. Obtain this information from the Extract of Assigned Military Personnel Listing (figure 47-7) generated by the Military Personnel Interface (NBQ100).

(5) Run the NZPR10 which creates the extract tape AZPR1TUNTT10 for direct costs.

(6) Run the NZPR30 which produces the OZPR3AUNAD10 ADRSS file and updates the AZPR3TUNTT11 master file. Send output from NZPR30 to the FSO. FSO forwards output to Services for review.

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(7) Services contact the OPLOC to verify data accuracy. If data is incorrect, Services inform the OPLOC of the changes, and the Funds Control and Financial Reports Branch makes the changes to the control card for the NZPR30. Contact the Systems Administration Division to re-run the NZPR30. Follow steps until NZPR30 is accurate.

(8) Transmit report via DDN to DFAS-DE/ARC NLT 25th calendar day after EOQ.

(9) Verify receipt from ADRSS Status Screen.

**b. FSO:**

Perform initial coordination to establish procedures with Services/NAFMO and BCE to ensure the AF Form 226's are submitted to the OPLOC.

**c. ANG:**

Not applicable.

REFERENCES: AFM 177-382.  
AFR 177-101, chapter 26, paragraph 26-1.

**26. TASK - RCS: HAF-ACF(Q)8108 - Report of Accounts and Loans Receivables Due from the Public (Quarterly).**

**a. OPLOC:**

(1) Receivables Branch provides report information to the Financial Statements and Reports Branch for verification and transmission.

(2) Ensure that Civil Monetary Penalties information is included annually, Receipt Account 571099.

(3) Fax report to MAJCOM by the 8th workday following EOQ.

(4) Provide EOY Certification (required).

**b. FSO/ANG:**

No action required.

REFERENCES: AFR 177-102, chapter 41.  
ILC dated 2 Sep 94.

**27. TASK - RCS: HAF-ACF(Q)7163 - Request for Transportation Audit Data (Quarterly).**

**a. OPLOC:**

(1) The Funds Control and Financial Reports Branch must be familiar with procedures in AFR 177-101, section J.

(2) This report is required from overseas bases authorized to retain original transportation vouchers for audit by authority of GSA.

(3) Due to General Services Administration, Office of Transportation Audit (BNCP), Washington DC 20405 by the 15th workday following EOQ.

(4) Send an info copy to MAJCOM.

**b. FSO/ANG:**

No action required.

NOTE: This report is only done at overseas locations.

REFERENCE: AFR 177-101, chapter 29, section J, paragraph 29-69.

**28. TASK - RCS: DD-COMP(AR)1536 - Report of Panama Related Costs (As Required).**

NOTE: This report is only accomplished at Howard AFB, Panama.

**a. OPLOC:**

**b. FSO:**

**c. ANG:**

REFERENCE: AFR 177-101, chapter 29, section P, paragraph 29-103.

**29. TASK - RCS: HAF-ACF(Q)8801 - Management Expense and State Data for Air Force Forest Management Program (Annual).**

**a. OPLOC:**

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(1) Gather data from GAFS which was deposited into 573875.0\* or expenses shown in RC/CC XX461J.

(2) Due to DFAS-DE/AR NLT the 20th CD of the month after the end of the 4th Quarter.

(3) Negative reports are not required.

**b. FSO:**

(1) Initially establish procedures with BCE to submit information directly to the OPLOC. Provide assistance to the OPLOC as required.

(2) Forward BCE information directly to the OPLOC.

**c. ANG:**

Not applicable.

REFERENCE: AFR 177-101, chapter 31.

**30. TASK - RCS: HAF-CVA(Q)7113 - Report of Contingency Expenditures (Quarterly).**

Introduction: This report is a base-level responsibility. Preparation can be a FSD/FMA/Protocol function.

**a. OPLOC:**

(1) Provide copies of contracts and payment vouchers to the FSO as required.

(2) Establish FSR for PEC 91515F contingency fund money as required.

**b. FSO:**

(1) Accomplish this report for the commander.

(2) Prior to incurring commitments, the Protocol Officer forwards a staffing sheet to the base FMA office and the Comptroller to determine if contingency funds are authorized. Once the determination is made that the funds can be used, the Protocol Officer forwards a AF Form 9 or local form to the FSO for funds certification and commitment. The Protocol Officer forwards the following backup documentation to the Financial Statements and Reports Branch:

- (a) Copy of staffing sheet.
- (b) Date/Type of function.
- (c) List of attendees broken down by category.
- (d) Guest of Honor, including home town.
- (e) Gifts/Mementoes presented.
- (f) Voucher copy (Payment voucher)
- (g) Total amount.

(3) Prepare the report using AF Form 134 (manual or automated).

(4) Obtain commander's signature.

(5) Forward signed AF Form 134 and documentation to MAJCOM by date prescribed by MAJCOM.

**c. ANG:**

Not applicable.

REFERENCES: AFR 177-101, chapter 29, section C.  
AFI 65-603.

**31. TASK - RCS: DD-COMP(SA)1466 - Report of Expenditures in Support of Secret Service (Semi-Annual).**

**a. OPLOC:**

(1) Uses the OBL/AL, Paperview, or retrieval to extract data for ESP codes RA and UA, Emergency Special Project Audit list

(2) Obtain copies of payment documents, vouchers, and contracts to identify the protector for each obligation. Validate that the charges are correct. If charges should not be charged to ESP RA and UA, ensure corrective Journal Vouchers are prepared and processed.

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(3) Prepare report in the format provided in AFR 177-101, Figure 31-2. Remember to include the cost of military and civilian wages in the personnel services and benefits category.

(4) Submit original report to DFAS-DE/ARC by 2400 hours the 20th calendar day following the reporting period (31 Mar & 30 Sep) using format in AFR 177-101, figure 31-2. NOTE: Expenses are reported by person protected.

**b. FSO:**

(1) Ensure all related costs for Secret Service support are properly ESP coded per AFR 177-101, chapter 31, section D.

(2) Prepare and submit Request for Reimbursement Letter to the Secret Service.

**c. ANG:**

No action required.

REFERENCES: AFR 177-101, chapter 31, section D.  
AFM 177-102, chapter 35.

**32. TASK - Monitor and Age Locally Maintained Deposit Funds (Reference DFAS 177-101, Section G).**

**a. OPLOC:**

(1) Branches are required to post deposit fund transactions as shown in AFM 177-370, section 19.13. The Disbursing Division maintains a subsidiary ledger detailing individual entries that make up the balance of the deposit fund appropriation (57F387B, 57F3880 and 57F3875). All other deposit funds are maintained by appropriate branches. Each entry must be supported by case files as referenced in the DoDFMR 7000.14-R, Volume 5, sections 0504 & 0804.

(2) Reconcile deposit fund balances in the subsidiary ledgers provided by the branches to the Allotment Ledger Balances and the Open Document List. The deposit fund balances should all agree. If they don't, coordinate with the appropriate Branch for research and correction of the difference.

(3) Monthly, age the deposit funds using the subsidiary ledger per AFR 177-101, chapter 27, paragraph 53. Provide this information quarterly to the General Funds General Ledger associate who prepares certification in accordance with AFR 177-101,



section G, chapter 27, paragraph 53. (This TASK can be augmented by AFOLDS retrievals and automated spreadsheets.)

**b. FSO/ANG:**

(1) If FSO receives a cash or check collection and cannot determine the appropriate accounting classification to use to refund/reimbursement, the accounting liaison prepares a DD Form 1131 to record the funds into the Deposit Fund.

(2) Send all supporting documents to the Receivables Branch to assist them in determining what is the appropriate accounting classification and the reason for collection action.

REFERENCES: AFM 177-370, section 13, paragraph 13.7  
AFR 177-101, chapter 27, section G, paragraph 27-53

**33. TASK - RCS: HAF-ACF(SA)7105 - General Funds General Ledger (Other than Stock & Industrial Fund) (Quarterly).**

**a. OPLOC:**

(1) Schedule the NBQK40 and the NBQK50 with the Systems Administration Division at EOM (the same night as the DBT).

(2) Gather various external information needed for input into the GFGL. The supply listings can be retrieved from the Vendor Pay and Travel Division, Government Branch. The various BCE listings will be forwarded from BCE by Express Mail. The DCPS OPLOC will forward the Leave Accruals & Benefits Listings semi-annually (30 Mar & 30 Sep).

(3) Gather various information needed to input into GFGL that can be obtained from GAFS using AFOLDS or similar retrievals (i.e. Advances paid to contractors, progress payments, CMA Advances, etc.)

(4) Prepare an optional spreadsheet or checklist (by Site Code) to record all adjusting entries. This will assist in ensuring that final NBQK40 contains proper account balances prior to submission of the final report(s). This spreadsheet should be used for comparison only and should not be used for final reconciliation.

(5) Use AFP 177-31 (or applicable DFAS Regulation) to assist in preparation of adjusting entries in Journal Voucher format.

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(6) Input properly prepared and certified Journal Vouchers into GAFS to the proper General Ledger accounts.

(7) Verify Journal Voucher entries with the Daily Audit List the day following the postings.

(8) Verify automated Supply Listing (M-12) and Medical Materiel Supply Interface with the Daily Audit List and the NBQK40.

(9) Schedule an NBQK40 to run again as of the same EOM date.

(10) Verify that the NBQK40 zero balances and that subsidiary account totals are equal to the control account totals.

(11) Prepare footnotes for those accounts that have abnormal balances, significant changes from the last report or any operational changes.

(12) Forward a copy of the NBQK40, Certification of Reconciliation of Accounts, Footnotes, Schedule of Deposit Funds and Aging of Deposit Funds Schedule (see TASK 32) to DFAS-DE/ADC by 2400 hours on the 20th Calendar day following EOQ.

(13) Year-End Closeout. Ensure that all EOY processing for the GFGL is completed prior to EOM October.

(14) Review and examine Real Property transactions (1441) for possible prior period adjustments.

(15) Review FIABS A-D035J-401-DA-L01 (General Fund General Ledger Summary) on a daily basis. Analyze and research all questionable balances.

(16) Validate that the FIABS "Z" records have been interfaced into GAFS (BQ).

(17) Validate that the monthly net change and cumulative balances in GFGL agree to the FIABS end of month Stock Fund General Ledger Summary (Part III of A-D035J-401-DA-L01).

(18) Using the FIABS Reconciliation Summary List (A-D035J-101-MO-L35) for Inventory Category Code "Z", prepare permanent journal vouchers into GFGL for required adjustments as listed on this product. No journal vouchers are required to FIABS since the reconciliation process automatically updates the end of month position for these GLAs and rolls this data forward into the current processing day.

(19) Using the FIABS Ending Balance List (A-D035J-201-MO-L19) reconcile to the GFGL ending balances. If any differences exist, make necessary adjustments to the GFGL ending balances.

(20) Using the FIABS Data/Reporter Intransit from Procurement, prepare interim journal voucher to record the intransit dollar amount. For investment items, the following entries are required:

DEBIT GLA	CREDIT GLA
144/01	311/79 Standard Price

This interim journal voucher should be reversed the following month.

**b. FSO/ANG:**

Act as a Liaison between the OPLOC and the Base Level Functions to obtain all necessary information (AF Form 1441, CAS-B, etc.) that is not received by the OPLOC.

REFERENCES: AFM 177-370, sections 70 & 90.  
AFR 177-101, chapters 12 & 13.  
AFP 177-31.

**34. TASK - RCS:IRCN 1032-OPM-MO - Monthly Report of Federal Civilian Employees (Monthly).**

**a. OPLOC:**

(1) Extracts current month payroll expenses for EEIC's 391, 392, 396 by site code from OBL/AL.

(2) Determine percentage change from the previous period. If change is 25% or greater, a footnote is necessary.

(3) Contact the Defense Civilian Pay Office and/or Base Budget Office for the explanation of change.

(4) Prepare the report as prescribed in AFR 177-101, figure 31-3.

(5) Fax to DFAS-DE by 2400 hours 12th calendar day following EOM.

**b. FSO/ANG:**

No action required.

REFERENCE: AFR 177-101, chapter 31, section C, paragraph 31-12.

**35. TASK - Year-End Focal Point for the Accounting Directorate.**

**a. OPLOC:**

(1) Coordinate with Accounting Branches and participate in any year-end OPLOC close-out meetings.

(2) Review checklist to make sure all suspenses are accomplished.

**b. FSO/ANG:**

(1) Take OPLOC year-end close-out checklist and coordinate with budget.

(2) Assist OPLOC with EOY activities as deemed necessary by OPLOC and base level comptroller.

**36. TASK - Monitor Interface Processing (Reference AFM 177-370, Section 49).**

**a. OPLOC:**

(1) System interfaces allow for the processing of accounting transactions from other systems into GAFS (reference AFM 177-370, section 49.3). This allows thousands of transactions to be processed in a short period of time. The batch creates a file of transactions that are in the GAFS language and indicates rejected transactions. The Pseudo posts accepted transactions into GAFS.

(2) Coordinate interface scheduling between appropriate Branch or FSO and Systems Administration Division.

(3) Some transactions do not meet parameters necessary for GAFS and reject either on the batch or pseudo. Receives a rejected transaction listing (I5A output print) and pseudo listing from the Systems Administration Division showing rejected interface transactions. The appropriate branch researches and manually inputs all rejects into GAFS. Batch rejects show the error conditions (AFM 177-370, figure 49-1).

(4) Distribute Pseudo Reject and Acceptance listings to appropriate branch according to Processing Center Codes identified in IMC 95-6 DFAS-DER 177-101.

(5) Coordinate Military Personnel expense with the FSO accounting liaison office to resolve.

(6) Coordinate BEAMS and WIMS with the local base civil engineering activity. Forward corrections to the Business Funds Branch.

(7) FIABS E, S, and Z records should be coordinated with the Business Funds Branch.

**b. FSO:**

(1) Work with the OPLOC Accounts Management and Reconciliation Branch to research batch and pseudo rejects for military personnel.

(2) When necessary, assist the OPLOC in contacting base civil engineering to resolve rejects that cannot be resolved at the OPLOC for BEAMS and WIMS.

(3) For military personnel interface, contact the Military Personnel Flight (MPF)/Personnel System Manager (PSM) to resolve interface rejects. Then process table 33 updates as needed to correct future interfaces (reference AFM 177-370, section 49).

(4) Late in the processing month, MPF runs File 8 desire listings and gives print to FSO.

(5) FSO edits table 8 file and notifies MPF that corrections and updates have been completed.

(6) MPF updates table 33, runs listings, and sends copies to FSO.

(7) FSO verifies corrections are made and asks for end-of-month processing.

(8) MPF runs end-of-month by second workday of following month.

(9) FSO coordinates military personnel interface with OPLOC.

(10) FSO requests table 33 prints from MPF as required.

(11) FSO is the liaison between the Military Personnel Flight and the Accounts Management and Recon Branch for military personnel interface rejects.

(12) FSO works with base manpower office on all military personnel rejects.

**c. ANG:**

Not applicable.

**37. TASK - Bi-Weekly Personnel Cost Report (M10).**

**a. OPLOC:**

(1) Review M10 to see if adjustments are necessary. Adjustments correct the differences between what should have been paid and what was actually paid. Complete NE4M10 control screen with run indicator "R" to re-run M10.

(a) Adjust the rejects from BQ interface in M10 to the same appropriation. Work closely with the personnel researching PIF 1 interface rejects in BQ.

(b) Adjust civilian employment costs not included in PIF 2 such as jury duty refunds, clothing allowance, PCS moving allowances, and NONUS separation allowances.

(c) Ensure that all Report Identification Codes (RIDs) are adjusted including dollars, hours, employee count, and government contributions.

(d) Send copy of Bi-weekly Report (M10) to Resource Advisor at FSO as required.

REFERENCE: AFM 177-372B, volume 1, section 15.

**b. FSO:**

Not applicable.

**C. ACCOUNTING REPORTS - MAFR BRANCH (ARM)**

**1. TASK - For-Others Voucher Processing.**

Introduction: For-Others Processing: These disbursement and collection transactions cite an accountable station number other than the station making the disbursement or collection. The accountable station for-others hard-copy vouchers may be another Air Force, Army, Navy, Marine Corps, Coast Guard, or Office of Secretary of Defense activity (stations not assigned to the paying OPLOC).

**a. OPLOC:**

(1) Branches provide the voucher copies to the Accounts Management and Reconciliation Branch with supporting documentation attached to each voucher, as necessary the same day original vouchers are forwarded to disbursing. These vouchers identify the accounting classification, the obligating or authorizing document, the nature of the goods and services provided, and substantiate the transaction amount.

(2) Upon receipt of the voucher copies from the Branches and FSOs/ANGs, sort the vouchers by fund code/appropriation and matches them to the Daily Appropriation Summary Ledger (DASL), Part II. The daily voucher copy list can also be used.

(3) Compare each appropriation on the vouchers to the DASL Part II and;

(a) Ensure that for-others copies are properly marked, are legible, and the necessary supporting documentation is attached (reference AFR 177-101, chapter 27, section D, paragraph 27-22c).

(b) Ensure appropriation data elements are accurate.

(c) Create a list of discrepancies, missing vouchers, and transactions not posted and forward to the applicable Branch.

(d) Verify all corrections are processed by the COB.

(e) Process all corrections in order to meet scheduled report due dates provided by DFAS-DE twice a year.

(4) Systems Administration schedules the RCS: HAF-ACF(W)8702A, Voucherless For-Others Report and RCS: HAF- ACF(W)7112A, For-Others Voucher Report .

(5) Sort vouchers by ADSN to prepare documents for weekly for-others reports. Sort voucherless report vouchers into a separate stack since the vouchers are not required to be submitted to DFAS-DE with the 8702A report.

(6) Create an automated spreadsheet for vouchers in each weekly 7112 and 8702A report recording totals by fund code/appropriation fiscal year for comparison against the NBQ330/NBQA60.

(7) Accounts Management and Reconciliation Branch coordinates cutoffs with Systems Administration Division.

**b. FSO/ANG:**

(1) If the FSO makes an emergency payment involving a for-others payment for the OPLOC, include one copy of voucher payment with all supporting documentation with the daily mail distribution to the OPLOC.

(2) Forward a voucher copy by over night mail with a transmittal letter to ARM the same day you forward the original voucher to disbursing.

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(3) Include with the voucher any other documents necessary to properly identify the charges. Forward to the OPLOC daily.

(4) Transmit by FAX if necessary to meet reporting dead lines.

**2. TASK - RCS:HAF-ACF(W)7112 - Cycle Report of Voucher For- and By-Others (Weekly).**

**a. OPLOC:**

(1) Schedule NBQ330/NBQA60 with the Systems Administration Division using the schedule provided semi-annually (Mar & Sep) by DFAS-DE/ADA.

(2) Verify line by line vouchers against the report. Verify totals using the spreadsheet.

(3) Attach vouchers to the Weekly Voucher Copy List. Ensure vouchers are securely attached.

(4) Ensure fund codes and ADSNs that should be processed as voucherless are not on the 7112.

(5) Box the vouchers with the transmittal discussed in AFM 177-370, section 77.2.i and mail to DFAS-DE.

(6) Transmit via DDN to DFAS-DE/ADA NLT 1200 hours on the 3rd workday after the reporting period.

(7) Verify successful transmission indication from ADRSS Status Screen. If access is allowed to the DFAS-DE Amdahl Report Inventory System, sign on and verify receipt of report by DFAS-DE.

(8) Negative Report is Required.

**b. FSO/ANG:**

Not applicable.

REFERENCES: AFM 177-370, sections 19 & 77.  
AFR 177-101 chapter 29, section F, paragraph 29-42.

**3. TASK - RCS:HAF-ACF(W)8702 - Cyclic Report of Voucherless Travel For- and By-Others (Weekly).**



**a. OPLOC:**

(1) Accounts Management and Recon Branch controls and reconciles voucherless travel input on a daily basis.

(2) Accounts Management and Recon Branch coordinates with Systems Administration Division schedules NBQV20 on the last day of the cycle per schedule issued Semi-Annually (Mar & Sep) by DFAS-DE/ADA. MAFR must be balanced by end of reporting cycle before NBQV20 is run. NBQV20 may also be scheduled with the on-line processor (reference AFM 177-370, chapter 20, section 20.56).

(3) Run NBQV20 per options outlined in AFM 177-370, chapter 20, section 31.3(f).

(4) Verify vouchers and spreadsheet to the NBQV20. Coordinate any differences with the daily MAFR associates. Discrepancies must be corrected.

(5) Transmit report via DDN to DFAS-DE/ADA by COB on the third workday after the reporting period.

(6) Verify successful transmission from ADRSS Status Screen.

(7) Vouchers are shredded after report is accepted by DFAS-DE.

NOTE: Voucherless travel is being modified to include all appropriations except 17 and 21. This change will be announced in a forthcoming Comptroller Systems Newsletter.

**b. FSO/ANG:**

Ensure all fund codes that can be processed as voucherless are processed accordingly.

REFERENCES: AFM 177-370, sections 20 & 77.  
AFR 177-101, chapter 29, section S, paragraph 29-124.

**4. TASK - Receive Cycle Report of By-Others From DFAS-DE.**

Introduction: By-other cycles consist of transactions that are paid or collected by another Disbursing Station (other than your ADSN), forwarded to DFAS-DE for forwarding to the appropriate Accountable Station for posting to their General Accounting and Finance System (GAFS). The information is forwarded to the Accountable Station either manually with hard copy documentation, electronically via BLAMES, or both. To review the different types of registers, see AFR 177-101, section E, chapter 27, paragraph 28.

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NOTE: For ANG only: The vouchers plus a copy of the register will be sent to ANG units.

For accountable ADSNs using both CPAS and GAFS, the 7138 cycle is electronically processed in CPAS with the GAFS expenditures appearing on exception report (1B1) for manual input to GAFS.

For By-Others received using the contract payment notice processed from the DFAS-CO, data is electronically received by CPAS with the GAFS expenditures appearing on an exception report (1B2) for manual input to GAFS.

**a. OPLOC:**

(1) Receive and account for the following registers of By-others:

(a) Weekly RCS: HAF-ACF(W)7112A registers containing transactions by Army (except meal tickets and transportation transactions), Navy, Department of State and Air Force (except DCMOO). These cycles are received from DFAS-DE with hard copy documentation.

(b) RCS: HAF-ACF(AR)8901, containing meal tickets and transportation transactions paid by Army. These cycles are received via BLAMES.

(c) Weekly RCS: HAF-ACF(W)8702A, containing voucherless travel transactions for certain Air Force and OSD funds allocated to Air Force. These cycles are received via BLAMES.

(d) RCS: HAF-ACF(D)7138, containing vouchers paid by DCMOO and DCMRs. These cycles originated from DFAS-CO. DFAS-DE consolidates the data from DFAS-CO by Procurement Instrument Identification (PII) number. See AFR 177-101, chapter 27, paragraph 27-48 for processing instructions.

NOTE: For ADSNs using both CPAS and GAFS only DFAS-CO/ALB payments will be processed using the 7138 process. For DFAS-CO payments, reference direct contract payment notice procedures.

(2) Review, verify and distribute by-others:

(a) After receipt of by-other registers and voucher copies, perform an inventory of the cycle within three(3) workdays ensuring a voucher is present for each line item on the register. If a voucher has multiple line items, only one copy of the voucher will be provided.

(b) Annotate line items on the cycle register with the responsible PC (Air Force Cycles).

(c) When missing a voucher, use E-Mail, message or telephone request to obtain a copy from the Disbursing Station. If further assistance is needed, contact DFAS-DE/ADAA, DSN 926-7764. For DOD cycles (Army/Navy/State Dept. for Air Force), contact the same office and you will be directed to the appropriate office for assistance.

(d) If voucher(s) received do not apply to the ADSN, the OPLOC forwards voucher(s) to the Accountable Station within five (5) workdays, or returns the vouchers to DFAS-DE/ADAA as a "stray" voucher. If a voucher is received that is not listed on the register and cites the station's funds, the OPLOC holds the voucher until future by-others cycles are received. The OPLOC does not process this "stray voucher" without a register. When performing inventory on future cycles, check the file of "stray vouchers" before requesting missing a voucher.

(e) Distribute the vouchers plus a copy of the register to the appropriate Branch for processing during the current month. The number of days between receipt of a cycle and the acknowledgement back to DFAS-DE/Accounts Management and Reconciliation Branch is specified in AFR 177-101, chapter 29-47(c)(1). This information assists in establishing required posting dates (suspense) to the Branches for the completion of each cycle. Include a cover sheet to include requirement for the appropriate Branch to coordinate with Accounts Management and Reconciliation Branch for cycle payments without outstanding obligations.

1 If money is available, contact the FSO for upward adjustment letter Budget Document.

2 If money is not available, contact the FSO for additional funding. If funding is not received by the suspense date determined by the OPLOC, post cycle payment anyway. By-others line items cannot be rejected for lack of funds.

(f) Retain one copy of the annotated Register to indicate when the cycle was received, Branches responsible for each line item, missing vouchers requested, processing suspense dates given to the Branch, and rejected and adjusted lines.

(g) Ensure cut off dates for distribution of cycles are early enough to complete processing prior to end-of-month.

(3) Requirements for Processing:

(a) Process and maintain all By-Others cycles, except HAF-ACF(D) 7138, using the By-Others Control Log (BOCL) described in AFM 177-370, section 34. BOCL programs perform five (5) primary functions:

1 Inventory Control.

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- 2 Control Log Creation.
- 3 BQ Interface Processing.
- 4 Control Log Reporting.
- 5 Control Log Update.

(b) If a locally developed spreadsheet is used in addition to BOCL, see AFR 177-101, figure 27-2, for suggested format. Automate spreadsheet with spreadsheet software.

(4) Complete each line item of a By-Others Cycle Register in **one of three** ways:

(a) Accept and post as received on Register.

(b) Accept with Adjustment. See AFR 177-101, section F, chapter 27, paragraphs 36 thru 39. Ensure Branches provide two copies of all adjustment vouchers to the Accounts Management and Reconciliation Branch.

(c) Reject the line to DFAS-DE. See AFR 177-101, section E, chapter 27, paragraph 32. Ensure Branches provide three copies of rejects.

(5) To verify the Branches input, use the DASL and the Batch Reject/Acceptance List as follows:

(a) If accepted as received, verify to DASL, part 4.

(b) If accepted with adjustments, verify the adjustment documents to DASL, parts 1 and 2.

(c) If rejected, ensure proper documentation is provided according to AFR 177-101, section E, chapter 27 paragraph 32 .

(d) If corrections to inputs are required, notify the Branch. Verify the correction was made the next business day by checking the applicable part of DASL and the Batch Reject/Acceptance List.

(6) For cycles completed without rejects, prepare 97 Cards inclusion into the HAF-ACF(W)7112 Report (reference AFM 177-370, figure 77-4).

(7) For completed cycles with rejects, send original and duplicate AF Form 1543 with the attached rejected vouchers to DFAS-DE/ADAA with AF Form 1545, reference AFR 177-101, chapter 29, section F. File a copy of AF Form 1543 and 1545 for reference.

(8) Use AFOLDS and CA-DATAQUERY retrievals to verify by-others cycle totals that were processed during the month to the anticipated cycle totals. Run retrieval as needed to facilitate balancing. Insist on all cycles being balanced two days before end-of-month; this will preclude problems caused by adjustment vouchers; reference AFR 177-101, chapter 27, section E, chapter 29, section F, and AFM 177-370, section 34.

(9) Voucherless By-Others (reference AFM 177-370, section 31).

(a) Incoming files are processed from DFAS-DE through BLAMES. When an incoming cycle is received, an NBQV35 is scheduled with Systems Administration as part of end-of-day (EOD) processing. The NBQV35 edits the incoming by-others file, puts the images into a temporary work file, and produces a listing showing any corrective action that needs to be taken by the Travel Accounting Branch.

(b) Distribute one copy of the Register of Voucherless Travel Transaction By-Others List (V30) and all copies of the Accountable AFO Edit Listing (V34) to the travel accounting branch. Retain one copy of the Register (V30) for balancing.

(c) After the Travel Accounting Branch has finished making any corrections, schedule NBQV80, Option 2, with Systems Administration. The NBQV80 provides a list of cycles/transactions for manual processing and/or support for rejected transactions.

(d) After the NBQV80 has finished processing, schedule NBQV40 Option 1. This process allows users to designate the desired processing method (Microcomputer or Pseudo) and also specifies the cycle to process.

(e) Once all the rejects/mismatches have been cleared and the cycle is complete, post to the automated spreadsheet and/or BOCL (reference for BOCL: AFM 177-370, section 34.)

(f) Prepare OJ records to for inclusion with the RCS: HAF-ACF(M)7113 in accordance with AFM 177-370, section 78.

(10) DFAS-CO direct contract payment notice processing. See CPAS office instructions for DFAS-CO direct contract payment notice reported Feb 19, 1995.

**b. FSO:**

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(1) When an outstanding obligation is not available for cycle payments, coordinate resolution with the OPLOC.

(a) If money is available, forward OPLOC an upward adjustment letter Budget Document.

(b) If money is not available, request additional funding. (FMA should assist in obtaining additional funding, if necessary).

**c. ANG:**

(1) Upon receipt of the vouchers and register, ensure obligations are established.

(2) Prepare adjustments, if necessary and forward by express mail all non-travel documents to the appropriate branch.

(3) Forward all MAFR F JVs by express mail to Accounts Management and Recon Branch.

(4) Code vouchers with FSR/PSR/DSR and process all by-others by date established by the OPLOC.

**5. TASK - Receive, Verify, and Report Incoming Interfund Transactions (Daily).**

Introduction: Interfund Buyer Processing: The interfund billing system applies to issues or purchases of stock fund/business fund and appropriations financed by Department of Defense Activities.

**a. OPLOC:**

(1) Receive interfund billings on the BLAMES extract summary listing from end-of-day (NBQ115). DAMES can be used to retrieve missing bills.

(2) Coordinate scheduling of NBQG00 with the Systems Administration Division and the Vendor Pay and Travel Branch (preferably daily) for a cutoff time early enough to ensure posting before end-of-month processing. Recommended start date is the first business day after program EOM NBQJ00 is run.

(3) Review listings created from the BQ program NBQG00:

(a) Check the out of balance/edit listing (G03) daily for bills that do not zero balance. If possible, determine the cause of out of balance and correct the ZBQG0CUNDD30 file. If unable to determine cause of out of balance, delete bill and

request a retransmission using DAMES. If DAMES is unsuccessful, submit a QB1 transaction request to DAAS according to AFR 177-101, 27-91. For any bills with SRAN/fund code not found in VBQ61K file, coordinate with Systems Administration and Vendor Pay and Travel in order to establish a record in the VBQ61K file. Place these bills in the ABQG5EUNDD50 file. Delete any misrouted bills from this file.

(b) Corrections are reflected on the next NBQG00 run.

(c) Distribute GSA/DLA/GSSF bill list (G53) to the appropriate Branch. Retain one copy in the Accounts Management and Reconciliation Branch. These bills are automatically distributed to output files according to information established in the base variable file VBQ61K (AFM 177-370, figure 18-7).

(d) Retain the Recap of Zero-Balance Interfund Bills (G51) listing. This listing may be used for posting the Interfund Control Ledger, Part I. Summary billing records (SBR) for these bills are programmatically placed in VBQG6AUNDD10. SBRs are used as input into program NBQM30 for end-of-month processing. (The Interfund Control Ledger is a locally developed worksheet used to record the receipt, adjustment, and distribution of bills received. Part I is used to post and control bills received (reference DFAS 177-101, paragraph 27-81.)

(e) Process buyer interfund transferred by passing out a copy to the appropriate Branch for manual posting. Retain one copy and add the bill to the Interfund Control Ledger, Part I.

(f) Transfer erroneously received interfund billings identified by the Branch to the applicable agency:

1 Record the original summary billing record in the Interfund Control Ledger, Part I.

2 Create the transfer summary billing record in accordance with AFR 177-101, chapters 27-82, and record it in the interfund control ledger.

3 Mail transferred bill to proper OPLOC/RAFO/DAFO.

4 Ensure any portion of the bill that is not transferred is posted by the Branch.

(g) Audit the Daily Appropriation Summary Ledger (DASL), Part IV, Interfund transactions for bills that have been posted by the Branches. Verify dollar amount, bill number, and appropriations to the retained bill copy. If there are discrepancies, notify the applicable Branch for corrections or Journal Voucher (JV) adjustments. JVs are provided to Accounts Management and Reconciliation Branch but not posted by the

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Branch. Annotate adjustment on the Accounts Management and Reconciliation Branch retained bill copy.

1 Record the JV adjustment to the Interfund Control Ledger, Part II (reference AFR 177-101, paragraph 27-81). Use this part to post and control adjustments made by the buying activity to an improper appropriation or fund code. The adjustment total will always equal zero if you are balanced.

2 As needed, make adjustments for unprocessed billing details to appropriation 57F3885.2000, Interfund Suspense, in accordance with AFR 177-101, chapter 27, paragraph 81i(1). Record these JV adjustments to the Interfund Control Ledger, Part II.

3 Determine the totals posted by appropriation and record these totals in the Interfund Control Ledger, Part III. Use this part to post and control distribution of billings as recorded in base accounting records.

4 When interfund processing is completed for the month, Part I plus Part II adjustments must equal Part III of the Interfund Control Ledger.

(4) Interfund Seller Processing. Air Force offices prepare billings to other agencies through MILSBILLS. The applicable branch for SBSS provides a M28 listing of the billings and a summary billing record disk file; and for FIABS the DD1400 Seller Statement of Interfund Transactions and 2 files: (1) "K" records and (2) "2J" records to the Accounts Management and Reconciliation Branch (reference DFAS-DE 177-101, chapter 27, paragraph 79):

(a) Audit the DASL Part IV as these bills are posted by the applicable branch. These bills will appear as a posting to reimbursement MAFR code "T" to the base stock fund account and an equal posting to disbursements MAFR code "N" for each appropriation charged by the billing office. Verify that the reimbursement and disbursement entries are equal for each bill number and that they match the M28 listing and the FIABS DD1400 Seller Statement of Interfund Transactions. If there are discrepancies, notify the applicable branch.

(b) Record the totals by appropriation to the seller interfund control ledger.

(5) Schedule of Interfund Transactions (Input for RCS: HAF-ACF(M)7113):

(a) Prepare input files for the NBQM30 and coordinate processing time with Systems Administration:



1 The input file ABQM3DUNDC20 consists of the buyer SBR for all the bills processed through MAFR for the month from the VBQG6AUNDD10 and any manual summary billing records from transferred bills. Record format is found in AFM 177-370, figure 79-2. Suspense records for all changes in the interfund suspense account and cumulative suspense records are also included in this file. These records are provided by the appropriate processing center. Information to create suspense records is found in AFM 177-370, figures 79-3 through 79-6.

2 The input file VBQM3SUNDD10 consists of the SBRs for the seller interfund file provided by the Applicable branch.

(b) Reconcile the appropriation balances for the seller, buyer, and suspense statements:

1 The totals on the buyer statement have to match the buyer interfund control ledger totals by appropriation. The totals on the seller statement have to match the seller interfund control ledger totals by appropriation.

2 The current month totals on the interfund suspense audit and transmittal list for account 57F3885.2000 must agree with the current month total in the DASL, Part I.

3 The interfund suspense cumulative balance list for account 57F3885.2000 must agree with the account total in the allotment ledger.

4 Release the balanced files to the appropriate associate preparing the HAF-ACF(M)7113.

5 Create the DD 1400, Statement of Inter-Fund Transactions, in accordance with AFR 177-101, figures 29-5 and 29-6, and forward to associate preparing the HAF-ACF(M)7113.

6 Provide a diskette of 2J records in accordance with AFM 177-370, section 78 to associate preparing the HAF-ACF(M)7113.

7 Annotate all bill copies with the month processed and file.

8 Maintain a listing of buyer bills processed. (Example: Create a file of SBR records, appended monthly, and sort.)

(6) Monthly, DFAS-DE sends out listings showing the buyer interfund status for your OPLOC. These lists are researched and appropriate timely action taken (reference AFR 177-101, chapter 27, paragraphs 94 and 95).

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(a) Unmatched seller listing. Bills reported to DFAS-DE for the OPLOC that have not been processed. Research and annotate per AFR 177-101, chapter 27, paragraph 95:

1 Check bill history files to see if the bill has been processed since the list was run.

2 Check the unmatched buyer list to see if the bill was processed but the SBR was incorrect. Make correction by creating a reverse erroneous SBR and correct SBR. Submit with current month DD 1400 and ABQM3DUNDC20 file.

3 Sign on to DAMES to request remaining bills. If not available at DAAS; send FAE/FTE/FDE to seller. Check the BLAMES extract summary for the next week for receipt of missing bills.

4 Process all bills within 120 days of year/month of credit date of bill. Place bill in suspense S7F3885.2000 and continue follow-up.

5 If no response is received, request assistance from DFAS-DE or absorb any bill that is over 1 year old by charging the funds of the applicable organization. Use the time criteria in AFR 177-101, chapter 27, paragraph 90.

(b) Unmatched buyer listing. Bills processed by OPLOC without matching record at DFAS-DE from seller. Research and mark per AFR 177-101, chapter 27, paragraph 95(a):

1 Check history records to see if bill was processed twice; reverse bill in current month. Process reverse SBR in ABQM3DUNDC20 file.

2 Check current month billing listing to see if bill was reversed by seller and should not have been processed. Reverse in current month.

(c) Unmatched buyer by TADSN; bills transferred to the OPLOC from another Air Force station but not processed:

1 Check the bill history files to see if bill has been processed since the list was run.

2 Contact transferring station for a copy of the bill or reversal of transfer bill.

3 After bill is six months old, request assistance from DFAS-DE.

NOTE: Recent DoD guidance is to process all interfund bills within 120 days of year/month credit date of the bill.

(d) After the unmatched sellers and unmatched buyer bills are annotated with action taken to clear aged interfund transactions forward copies of both listings to the associate preparing the RCS: HAF-ACF(M)7113 (reference AFM 177-370, section 19.45).

(7) Current month billings to Air Force activities listing. Bills reported to DFAS-DE that your OPLOC should have received that month:

(a) Check bill history file to see if bill has been processed since list was run.

(b) Request QB1 action through DAAS.

**b. FSO/ANG:**

Serve as the liaison between base supply and the OPLOC.

**6. TASK - Daily Merged Accountability and Fund Reporting (MAFR) Reconciliation (Daily).**

Introduction: Management at all levels must place a high priority on MAFR balancing.

**a. OPLOC:**

(1) FSO notifies OPLOC Disbursing Branch that daily cash accountability has balanced.

(2) When all FSO's have notified the OPLOC that cash accountability has been accomplished and balanced, and all MAFR has been input, run an NBQH30 using the instructions in AFM 177-370, section 20, paragraph 20-58. Once NBQH30 is completed, run the IPC/BQ Reconciliation. (The IPC/BQ Recon is automatically distributed to the FSOs through Distributive Print.)

NOTE: Disbursing Branch will authorize the MAFR technician IPC sub-administrator privileges.

(3) By using output from IPC/BQ Recon List, notify applicable branches of corrections which need to be made. Accomplish Steps 1 and 2 above until an error free listing is produced.

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(4) The Accountability Branch (see note above) requests an AF Form 1384, Part IV each Friday and balances to the DASL Part III to ensure month to date MAFR is in balance.

(5) Accounts Management and Reconciliation Branch requests IC, MFR9 (see AFM 177-370, section 20, paragraph 20.28) after NBQI00 MAFR 9 rejects are corrected by applicable branches to ensure all MAFR 9 inputs are in balance.

(6) CPAS will interface expenditures it maintains to GAFS for inclusion in the end-of-day processing for MAFR balancing. Batch rejects will be researched and corrected immediately.

**b. FSO/ANG:**

(1) Ensure all vouchers are input to GAFS by the time set by the OPLOC.

(2) Accomplish daily cash accountability on a daily basis using IPC/BQ Recon run by the OPLOC. NBQS10 will not be run by the FSO.

(3) Notify OPLOC as soon as daily cash accountability is accomplished.

REFERENCE: AFM 177-370, section 20, paragraph 20-58.

**7. TASK - RCS: HAF-ACF(M)7113 - Monthly Package Reports of Disbursements and Collection Transactions (Monthly).**

**a. OPLOC:**

(1) When month is in balance, the Accounts Management and Reconciliation Branch schedules the NBQJ00 Option 1 and the ABQA30 with the Systems Administration Division.

(a) Review/Distribute NBQJ00 output as follows:

1 Ensure the AS OF DATE on NBQJ00 is correct.

2 Retain the Monthly IBP/Non-IBP Reconciliation List for IBP Report.

3 The Jumps/MAFR Reconciliation List is distributed to the FSO through Distributive Print.

4 Forward the FMS Collections Report Records (EOM MAFR Supplemental) List to the Vendor Pay and Travel Division.

5 Part II of the Schedule of Net Disbursements/Reimbursements Transmittal List (ABQJ1L) is used for balancing the By-Others by the By-Others associate.

6 Reconcile the 1329 Report/Records Transmittal List against the final 1384 (Part IV) or Form 1219, Statement of Accountability.

7 Balance cumulative amounts by Appropriation/Fund Code. Use the following formula: Prior month cumulative amount + Current month DD 1329/DD 1400 amount + Part II By-Others amount - MAFR balances without a cumulative balance = the Current month cumulative amount.

8 For-Others MAFR codes D and V must agree with 7112 and 8702 MAFR Code C and U balances.

9 Deposit fund cumulative amounts are balanced by adding prior month cumulative reimbursement amounts plus current month reimbursement DD 1329/DD 1400 minus Disbursement DD 1329/DD 1400 plus Part II Reimbursement By-Others minus Part II Disbursement By-Others equals Reimbursement Cumulative amount.

10 Obtain the SF Form 1179 from the Disbursing Branch to be included with the 7113 Report.

(b) Check ABQA30 for MART errors. Annotate and correct as necessary.

(c) Create a disk file for Interfund (0J, 2J, K, K-) and the Disbursing Division creates a disk file with 4J, 5J, 6J, and 7J records for inclusion to the ABQA3CUNDC10 file.

(2) When all MART corrections have been made, schedule second run of NBQA30.

(3) Check NBQA30 for balance errors and correct per DFAS-DE 177-370, section 36. If there are Interfund out of balances (2J, K & K-), refer to the Interfund associate. If there are any out of balances on 4J, 5J, 6J, or 7J, refer these to the Disbursing Division.

(4) Once all errors have been corrected, re-run NBQA30. When a final NBQA30 has been received, transmit report via DDN to DFAS-DE/ADAA by 2400 hours the 4th workday following EOM.

(5) Verify successful transmission from ADRSS Status Screen.

(6) Mail per instructions in AFR 177-101, chapter 29.

**b. FSO/ANG:**

No action required.

REFERENCES: AFM 177-370, sections 36, 78 & 79.  
AFR 177-101, chapter 29, section G, paragraph 29-49.

**8. TASK - RCS: DD-COMP(W)1445 - DBOF Flash Cash Report (Weekly).**

**a. OPLOC:**

(1) Request Part IV, AF Form 1384 from the Accountability Branch for Sunday through Saturday MAFR business days prior to COB on Friday.

(2) In Demand Mode through IPF, view file 0TTQUAL\* VTTAS1UYDD10 to ensure reporting dates are correct. Use REP command to save file to BQ qualifier and VTTAAR file name. This report is 132 positions in length. Do not view using CTS (conversational time share).

(3) Transmit file via DDN to DFAS-DE/ADRCI by 2400 hours the Saturday following the end of the reporting period.

(4) CPAS will produce a 4L1, Flash Report of Obligations Status Transmittal Listing and 4LAO, Flash Report Tape which is interfaced with DFAS-DE.

(5) Verify transmission was successful from ADRSS status screen.

**b. FSO/ANG:**

No action required.

**9. TASK: MAFR Recons and Suspenses.**

Introduction. MAFR Recons are caused by differences in the RCS: HAF-ACF(M) 7113 report cumulative balances submitted by the OPLOC as compared to the cumulative balances computed by DFAS-DE/ADA. Suspenses are caused by differences between the Fund Code/Fiscal Year totals reported on the RCS: HAF-ACF(W)7112 and RCS: HAF-ACF(W)8702 reports as compared to the RCS: HAF-ACF(M)7113 report (DJ and VJ records).

**a. OPLOC:** Review procedures in AFR 177-101, attachment 2, section B (Recons) and section C (Suspenses).

**b. FSO/ANG:**

Not applicable.

**10. TASK - RCS: DD-COMP(Q)743 - International Balance of Payments (Quarterly).**

**a. OPLOC:**

- (1) Use ABQJ0LUNPL10 of EOM NBQJ00 run.
- (2) Schedule NBQR70 (automatically executes NBQR90 in 950801 GAFS software release).
- (3) Use J0L to validate ABQR9BUNPL10 output lists from NBQR70/NBQR90. Coordinate corrections with branches/FSO. Pull original vouchers to determine correct coding (if necessary).
- (4) Make necessary corrections to the ABQR7DUNDC20 file. Request Systems Administration Division to run NBQR90. Validate corrections were made.
- (5) Merge the ABQR7DUNDC20 file with the ABQR9CUNDC30 file and transmits the ABQR9CUNDC30 file report, via DDN, to DFAS-DE by 2400 hours the 18th calendar day following EOQ.
- (6) Verify successful transmission from ADRSS Status Screen.

**b. FSO/ANG:**

Attention to detail is essential when using IBP and category codes when inputting transactions into GAFS through ATRAS.

REFERENCES: AFM 177-370, section 91.  
AFR 177-101, chapter 28, paragraph 28-8.  
Air Force Data Dictionary.

**11. TASK - Monitor and Control Use of Bypass Codes (Daily) (Reference AFM 177-370, Section 6.7).**

Introduction: Bypass action codes are financial transaction overrides of computer system edits such as data elements not on the MART and when a new appropriation and/or fund code is created by Air Staff and MAJCOM. For CPAS, bypasses of computer systems edits can only be accomplished by updating validation tables.

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**March 1996**

**a. OPLOC:**

(1) For MART bypass action verify data elements by utilizing INQMENU to access the MART in GAFS (reference AFM 177-370, section 5, 20.61, and section 36). Obtains bypass authority for MART transactions from DFAS-DE, DSN: 926-6117, to request addition to the MART.



(2) Accounts Management and Recon Branch maintains a log of approved MART overrides and bypass action codes. Reviews the DAL, part 6 daily to ensure all transactions are listed in the control log.

**b. FSO/ANG:**

Coordinate with Accounts Management and Reconciliation Branch prior to processing mart bypass for address creations.